

**QUICK GUIDE PROCEDURE ON REGISTERED WARRANTS  
RECEIVED BY COUNTY DEPARTMENTS AND AGENCIES**

Instructions for coding a State Warrant IOU:

1. An EDP for a State Warrant should be prepared in FY 2009/10 only.

2. First code the appropriate department Fund/Org and Rev Subobject on the EDP.

| Description of Deposit          | Fund/Org | Subacct | Amount   |
|---------------------------------|----------|---------|----------|
| Cntrl MH Admin – Misc State Aid | 005941   | 9435    | 7,838.00 |

3. Use GL ACCOUNT 0127 A/R STATE REG WRTS-IOU to record as an ACCOUNTS RECEIVABLE. The amount should be a bracketed (negative) amount. Record the Warrant Number of the IOU.

| Description of Deposit | Fund/Org | Subacct | Amount     |
|------------------------|----------|---------|------------|
| CA W#93-027202         | 100300   | 0127    | (7,838.00) |

The sum of the amounts recorded as revenue or revenues and the negative amount recorded as an ACCOUNTS RECEIVABLE **must net to zero on the EDP.**

4. The name of the State Agency responsible for authorizing the State IOU should be recorded on the EDP under "EDP Explanation"

**EDP EXPLANATION: Claimed from CA Department of Health Services**

Example 1

State IOU received by Health Services Mental Health – revenue to be accrued to Fund 100300 COUNTY GENERAL FUND on a Treasurer's EDP.

| Description of Deposit          | Fund/Org | Subacct | Amount     |
|---------------------------------|----------|---------|------------|
| Cntrl MH Admin – Misc State Aid | 005941   | 9435    | 7,838.00   |
| CA W#93-027202                  | 100300   | 0127    | (7,838.00) |

**EDP EXPLANATION: Claimed from CA Department of Health Services**

ACCOUNTS RECEIVABLE are recorded directly to the Fund associated with the department org in the Finance Chart of Accounts. Departments should either obtain this information from the Auditor's Website or they may contact the Auditor Controllers Office by phone 646-2195 and ask for EDP assistance.